

Exhibit 15

SEARS HOLDINGS

Jonathan Bredemeier
Sr. Director, Real Estate and Corporate
Services

November 27, 2017

James H. Norris
Village Manager
Village of Hoffman Estates
1900 Hassell Road
Hoffman Estates, IL 60169

Sears Holdings Management Corporation
3333 Beverly Road BC-154A
Hoffman Estates, IL 60179
(847) 286-8358
Fax (847) 286-3470
Email Jon.Bredemeier@searshc.com

Re: EDA Distribution

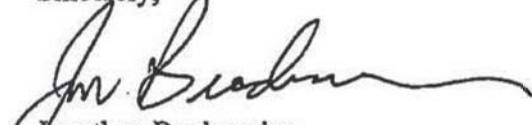
Dear Mr. Norris:

Thank you for your letter dated November 7, 2017 regarding the EDA distribution for 2017. Please be advised that, pursuant to Public Act 097-0636, as of the date of this letter, over 4250 jobs exist at the Sears Holdings' campus in Hoffman Estates. Please be further advised that at no time in 2017 did the number of jobs dip below the requisite 4250 jobs.

Sears Holdings appreciates the ongoing relationship we enjoy with the Village of Hoffman Estates and the surrounding community. As one of the State's largest employers and taxpayers, we are proud of the positive impact we have had on the area for more than two decades: hundreds of millions in infrastructure development dollars have been invested plus thousands of direct jobs (thousands more ancillary jobs) have been created and maintained.

Should you have any further questions, please do not hesitate to ask.

Sincerely,



Jonathan Bredemeier

Sr. Director, Real Estate
and Corporate Services

cc: Jason Pollak, Assistant General Counsel
Arthur Janura, Corporation Counsel